

Course title: Corporate Accounting and Reporting				
Course code: BSI 128		No. of credits: 2	L-T-P distribution: 19-09-00	Learning hours: 28
Pre-requisite course code and title (if any):				
Department: Department of Business & Sustainability				
Course coordinator (s):			Course instructor (s):	
Contact details:				
Course type		Core	Course offered in: Semester I	
Course description This is a very useful course in management education. Accounting acts as a necessary decision and control tool in the management process. This course is also useful in understanding business finance.				
Course objectives It is designed in a way so as to make the program participants learn What an accounting information system is and how it works in a firm; How the system helps managerial decision making process; Basic financial performance analysis of a project; How the system supports the managerial control system.				
Course content				
Module	Topic	L	T	P
1.	Accounting and Business Decisions <ul style="list-style-type: none"> • What is accounting? • Different forms of business organization • Financial and Management Accounting • Accounting Information System • Users of accounting information • Role of accounting in capital market and corporate governance • Accounting Equation • Accounting ethics • Accounting Conventions and an Introduction to IFRS 	3	0	0
2.	Recording of business transactions <ul style="list-style-type: none"> • Double-entry system • Accounts • Recording transactions • Error checks through trial balance 	2	2	0
3.	Financial Statements <ul style="list-style-type: none"> • Balance Sheet • Income Statement • Cash-flow Statement 	2	1	0
4.	Annual Reports <ul style="list-style-type: none"> • Contents • Regulatory framework • Integrated reporting system 	2	1	0
5.	Analyzing financial performance with live annual reports <ul style="list-style-type: none"> • Ratio analysis • Trend analysis • Comparative and common size statements 	2	3	0

6.	Basics of Cost Accounting <ul style="list-style-type: none"> • Costclassification • Costabsorption • Unitcosting • ContractCosting 	4	2	0
7.	Life Cycle Cost Analysis <ul style="list-style-type: none"> • Concept andbasics • Utility • Stepsinvolved 	4		
Total		19	9	0
<u>Evaluation criteria:</u>				
Test1:Quiz: 25%				
Test 2: Assignment 25%				
Test 3: Mid-term 25%				
Written Exam: 25%				
<u>Exam and Quiz type:</u>				
Closed Book				
<u>Learning outcomes</u>				
By the end of the course, students are expected to learn:				
<ul style="list-style-type: none"> • Basics ofaccounting; • How the accounting information does help managerial decision making process;and • How to analyze the performance vis-à-vis financial health of thefirm. 				
<u>Pedagogical approach</u>				
A combination of class-room lectures, assignments case discussions.				
<u>Materials</u>				
<ol style="list-style-type: none"> 1. Financial Accounting: A Managerial Perspective By R. Narayanaswamy, PHI, 4th Ed;(RN) 2. Cost Accounting: Theory and Practice By Bhabatosh Banerjee, PHI, 12th Ed.,(BB) 3. Hand-Notes from thefaculty 				
<u>Additional information (if any)</u>				
<u>Student responsibilities</u>				

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